

Partnership for Children

Financial Statements

Years ended June 30, 2016 and 2015



Partnership *for* Children

WIPFLi^{LLP}
CPAs and Consultants



Independent Auditor's Report

Board of Directors
Partnership for Children
Missoula, Montana

We have audited the accompanying financial statements of Partnership for Children, which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, cash flows and functional expenses for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Partnership for Children as of June 30, 2016, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Prior Period Financial Statements

The June 30, 2015 financial statements were reviewed by us, and our report thereon, dated October 21, 2015, stated we were not aware of any material modifications that should be made to those financial statements for them to be in conformity with accounting principles generally accepted in the United States. However, a review is substantially less in scope than an audit and does not provide a basis for the expression of an opinion on the financial statements.

Wipfli LLP

Missoula, Montana
October 28, 2016

Partnership for Children
Statements of Financial Position
for the years ended June 30

	Audited 2016	Reviewed 2015
ASSETS		
CURRENT ASSETS		
Cash	\$ 116,590	\$ 98,944
Investments	1,109,866	1,132,776
Fees receivable (net of allowance of \$3,200 in 2016 and \$5,613 in 2015)	167,138	206,462
Other assets	2,521	-
Total current assets	1,396,115	1,438,182
PROPERTY AND EQUIPMENT		
Land, building and equipment	1,152,368	1,152,368
Accumulated depreciation	(523,946)	(482,312)
Net property and equipment	628,422	670,056
	\$ 2,024,537	\$ 2,108,238
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 9,429	\$ 5,555
YH payable	20,677	17,843
Accrued expenses and other liabilities	82,646	69,428
Pension plan payable	26,755	22,841
Current portion long-term debt	33,250	31,951
Total current liabilities	172,757	147,618
LONG-TERM DEBT, Less current portion	78,411	110,525
Total liabilities	251,168	258,143
NET ASSETS		
Unrestricted	1,773,369	1,850,095
	\$ 2,024,537	\$ 2,108,238

See accompanying notes to financial statements.

Partnership for Children

Statement of Activities

for the year ended June 30, 2016

Audited

	Unrestricted	Temporarily Restricted	Total
PUBLIC SUPPORT AND REVENUE			
<u>Public Support</u>			
Contributions - cash	\$ 54,030	\$ -	\$ 54,030
<u>Revenue</u>			
State contracted fees	1,494,403	-	1,494,403
USDA school lunch program	11,660	-	11,660
Interest and dividend income	32,718	-	32,718
Realized/unrealized gain on investments	479	-	479
Total revenue	1,539,260	-	1,539,260
Total public support and revenue	1,593,290	-	1,593,290
EXPENSES			
<u>Program services</u>			
Foster care program	564,906	-	564,906
Group care program	1,105,110	-	1,105,110
Total program services	1,670,016	-	1,670,016
CHANGE IN NET ASSETS	(76,726)	-	(76,726)
NET ASSETS - Beginning of year	1,850,095	-	1,850,095
NET ASSETS - End of year	\$ 1,773,369	\$ -	\$ 1,773,369

See accompanying notes to financial statements.

Partnership for Children

Statement of Activities

for the year ended June 30, 2015

Reviewed

	Unrestricted	Temporarily Restricted	Total
PUBLIC SUPPORT AND REVENUE			
<u>Public Support</u>			
Contributions - cash	\$ 76,877	\$ -	\$ 76,877
<u>Revenue</u>			
State contracted fees	1,398,407	-	1,398,407
USDA school lunch program	12,692	-	12,692
Interest and dividend income	27,998	-	27,998
Realized/unrealized gain on investments	11,570	-	11,570
Total revenue	1,450,667	-	1,450,667
Total public support and revenue	1,527,544	-	1,527,544
EXPENSES			
<u>Program services</u>			
Foster care program	501,879	-	501,879
Group care program	1,098,245	-	1,098,245
Total program services	1,600,124	-	1,600,124
CHANGE IN NET ASSETS	(72,580)	-	(72,580)
NET ASSETS - Beginning of year	1,922,675	-	1,922,675
NET ASSETS - End of year	\$ 1,850,095	\$ -	\$ 1,850,095

See accompanying notes to financial statements.

Partnership for Children

Statements of Cash Flows

for the years ended June 30

	Audited 2016	Reviewed 2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (76,726)	\$ (72,580)
Adjustments to reconcile change in net assets to net cash from operating activities	-	-
Depreciation	41,634	38,301
Allowance for doubtful accounts	(2,413)	(3,355)
Gain on investments	(479)	(11,570)
(Increase) decrease in	-	-
Accounts receivable	41,737	18,692
Prepaid expenses and other	(2,521)	2,894
Increase (decrease) in	-	-
Accounts payable	3,874	(6,968)
YH payable	2,834	3,203
Accrued expenses and other liabilities	13,218	(1,492)
Pension plan payable	3,914	(2,668)
Net cash from operating activities	25,072	(35,543)
CASH FLOWS FROM INVESTING ACTIVITIES		
Cash paid for purchase of fixed assets	-	(20,000)
Cash flow from investments	23,389	(19,681)
Net cash from investing activities	23,389	(39,681)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term debt	-	20,000
Payments on long-term debt	(30,815)	(25,024)
Net cash from financing activities	(30,815)	(5,024)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	17,646	(80,248)
CASH AND CASH EQUIVALENTS - Beginning of year	98,944	179,192
CASH AND CASH EQUIVALENTS - End of year	\$ 116,590	\$ 98,944
INTEREST PAID DURING THE YEAR	\$ 6,193	\$ 5,251

See accompanying notes to financial statements.

Partnership for Children
Statement of Functional Expenses
for the year ended June 30, 2016
Audited

	Foster Care	Group Care	Total
Accounting services	\$ 3,240	\$ 3,466	\$ 6,706
Advertising	6,494	820	7,314
Bad debt expense	-	3,200	3,200
Bank charges and interest	8,293	4,200	12,493
Benefits and payroll taxes	74,249	164,829	239,078
Child related expenses	1,739	10,681	12,420
Combined insurance	10,546	19,954	30,500
Direct management costs	60,360	123,912	184,272
Dues	2,265	1,330	3,595
Equipment expenses	7,413	16,374	23,787
Food	-	25,192	25,192
Fundraising	-	-	-
Miscellaneous	12,078	4,192	16,270
Office supplies	9,440	3,901	13,341
Postage, printing and publications	119	-	119
Purchased services	39,208	1,944	41,152
Salary and wages	280,213	656,391	936,604
Staff development	11,484	11,863	23,347
Supplies	9	5,949	5,958
Taxes	-	566	566
Telephone	7,624	3,869	11,493
Transportation and per diem	11,724	6,658	18,382
Utilities	4,314	8,279	12,593
Total expenses before depreciation	550,812	1,077,570	1,628,382
Depreciation	14,094	27,540	41,634
Total expenses	\$ 564,906	\$ 1,105,110	\$ 1,670,016

See accompanying notes to financial statements.

Partnership for Children
Statement of Functional Expenses
for the year ended June 30, 2015
Reviewed

	Foster Care	Group Care	Total
Accounting services	\$ 1,700	\$ 3,400	\$ 5,100
Advertising	2,633	-	2,633
Bad debt expense	3,269	33,319	36,588
Bank charges and interest	8,019	5,536	13,555
Benefits and payroll taxes	65,704	157,512	223,216
Child related expenses	-	6,471	6,471
Combined insurance	9,761	14,986	24,747
Direct management costs	51,374	123,814	175,188
Dues	2,445	2,090	4,535
Equipment expenses	9,867	22,304	32,171
Food	-	23,931	23,931
Fundraising	79	158	237
Miscellaneous	14,971	2,937	17,908
Office supplies	2,896	1,915	4,811
Postage, printing and publications	312	40	352
Purchased services	21,520	-	21,520
Salary and wages	263,139	636,369	899,508
Staff development	5,906	10,126	16,032
Supplies	-	5,887	5,887
Taxes	-	207	207
Telephone	8,220	3,193	11,413
Transportation and per diem	10,790	9,890	20,680
Utilities	5,180	9,953	15,133
Total expenses before depreciation	487,785	1,074,038	1,561,823
Depreciation	14,094	24,207	38,301
Total expenses	\$ 501,879	\$ 1,098,245	\$ 1,600,124

See accompanying notes to financial statements.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

Organization

Intermountain of Helena and Youth Homes (YH) established Rocky Mountain Partnership for Children in 1999. The name was changed to Partnership for Children in the fall of 2000. The Partnership provides services for Western Montana children who have experienced significant early childhood trauma.

The Partnership for Children's Rosemary Gallagher Children's Home and the Sherry Mahon Francetich Children's Home work with children ages 4-14, attempting to heal their pain, improve their social functioning and prepare them to return home or successfully transition into a foster-adoptive family. The Family Care Program works with biological, kinship, foster and adoptive families in their homes to stabilize and support the relationship between the child and his or her caregivers.

Children who experience chronic neglect and significant abuse learn to distrust the care of adults and have difficulty regulating their emotions and ensuing behaviors. Partnership works with these children by surrounding them with safe, predictable adult caregivers whom they can learn to trust, leading to the acceptance of healthy adult care and nurturing. Partnership also works with families in their homes, often helping to preserve or reunify families. If families are no longer able to care for their children, Partnership recruits, trains and supports foster/adoptive families. Other support services include outpatient therapy and case management. What has grown from the idea of merging Intermountain's clinical approach with the Youth Homes' knowledge of keeping children in the community is now a fully-matured organization effective in treating young children and moving them from pain to family.

Each day the Partnership serves 12 children in two six-bed group homes and over 50 children and their families in the Therapeutic Family Care Program.

Basis of Accounting

The financial statements of the Partnership have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States.

Land, Buildings, Equipment and Depreciation

The Partnership capitalizes all expenditures for land, buildings, and equipment with a cost in excess of \$5,000, except donated fixed assets, which are stated at fair market value at the date of donation. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets ranging from 5 to 27.5 years.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Gifts of cash and other assets are reported as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contributions (Continued)

and reported in the statement of activities as net assets released from restrictions. However, donor-restricted contributions, whose restrictions are met in the same period as the restricted gift was received, are reported as an increase to unrestricted net assets. Donated materials and equipment are reflected as contributions in the accompanying statements at their estimated values at date of receipt.

Income Tax Status

The Partnership is a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code; therefore, no provision is made for income taxes.

The Partnership applies generally accepted accounting principles for recognition of uncertainty in income taxes and prescribing a recognition threshold and measurement attribute for the recognition and measurement of a tax position taken or expected to be taken in a tax return. In the course of its assessment, the Partnership has determined that it is subject to examination of its income tax filings in the United States and state jurisdictions for the prior three tax years. In the event that the Partnership is assessed penalties and or interest, penalties will be charged to miscellaneous expense and interest will be charged to interest expense.

Cash

The Partnership considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

The Partnership maintains cash balances at several financial institutions. At times, balances may be in excess of the FDIC insurance limit.

Advertising

Advertising costs are charged to operations when incurred. Advertising and promotion expense was \$7,314 and \$2,633 for the years ended June 30, 2016 and 2015, respectively.

Fees Receivable

Fees receivable represent amounts owing to the Partnership from foster and Medicaid service contracts. Fees receivable are predominantly for shelter contracts with the Montana State Department of Family Services and reimbursable services through Medicaid.

The allowance for doubtful accounts is determined based upon annual review of account balances, including the age of the balance and the historical experience with the client. Uncollectible receivables are charged to the allowance. The allowance is adjusted at year-end based upon the reviews discussed above. The provision for bad debts on these accounts was \$3,200 and \$5,613 as of June 30, 2016 and 2015, respectively.

Partnership for Children

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments

The Partnership adopted Statement of Financial Accounting Standards (ASC-958-320), "Accounting for Certain Investments Held by Not-for-Profit Organizations." The provisions of this standard require that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value on the balance sheet. The unrealized gain or loss on investments is reflected in the statement of activities.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

The Partnership has adopted (ASC No. 958) "Financial Statements of Not-for-Profit Organizations." Under ASC No. 958, the organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There were no temporarily or permanently restricted net assets.

Reclassification

Certain amounts as previously reported in the prior year financial statements have been reclassified to conform to the current-year presentation. Such reclassifications have no effect on reported amounts of net assets or change in net assets.

Accounting Standards Update

On August 18, 2016, the FASB issued ASU 2016-14 (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities ("Update"). The Update reduces the number of net asset classes from three to two, those with donor restrictions and those without, requires all nonprofits to report expenses by nature and function and improves information presented in financial statements and notes that is useful in assessing a not-for-profit's liquidity, financial performance, and cash flows. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments in this update is permitted. Partnership for Children has not elected to early implement the amendments.

Note 2: Fair Value Measurements

ASC No. 820-10-35 requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. ASC No. 820-10-35 establishes a fair value hierarchy based on the level of independent, objective evidence surrounding the inputs used to measure fair value. A financial instrument's categorization within the fair value hierarchy is based upon the lowest level of input that is

Partnership for Children

Notes to Financial Statements

Note 2: Fair Value Measurements (Continued)

significant to the fair value measurement. ASC No. 820-10-35 prioritizes the inputs into three levels that may be used to measure fair value:

- Level 1: Applies to assets or liabilities for which there are quoted prices in active markets for identical assets or liabilities.
- Level 2: Applies to assets or liabilities for which there are inputs other than quoted prices that are observable for the asset or liability such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical assets or liabilities in markets with insufficient volume or infrequent transactions (less active markets); or model-derived valuations in which significant inputs are observable or can be derived principally from, or corroborated by, observable market data.
- Level 3: Applies to assets or liabilities for which there are unobservable inputs to the valuation methodology that are significant to the measurement of the fair value of the assets or liabilities.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used during the years ended June 30, 2016 and 2015.

- Common stocks, corporate bonds, municipal bonds and U.S. government bonds. Valued at the closing price reported in the active market on which the individual securities are traded.
- Money market. Valued at the net asset value of shares held by the organization at year-end.
- CDs. Valued at cost plus accrued interest which approximates fair value.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Partnership's management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Partnership for Children

Notes to Financial Statements

Note 2: Fair Value Measurements (Continued)

<i>Audited</i>	Assets at Fair Value as of June 30, 2016			
	Level 1	Level 2	Level 3	Total
Common stocks, various				
Consumer-Discretionary	\$ 96,760	\$ -	\$ -	\$ 96,760
Consumer-Staples	82,607	-	-	82,607
Energy	34,878	-	-	34,878
Financial Services	78,491	-	-	78,491
Healthcare	43,968	-	-	43,968
Industrial	39,912	-	-	39,912
Information Tech	140,379	-	-	140,379
Materials	36,221	-	-	36,221
Miscellaneous	19,140	-	-	19,140
Real Estate Investment Trust	24,213	-	-	24,213
Telecommunications	20,553	-	-	20,553
Total common stocks	617,122	-	-	617,122
Foreign common stocks				
Financial Services	13,604	-	-	13,604
Healthcare	43,227	-	-	43,227
Industrial	17,315	-	-	17,315
Total foreign common stocks	74,146	-	-	74,146
Corporate bonds				
S&P AA+ rated	-	58,565	-	58,565
S&P A- rated	-	19,919	-	19,919
S&P BBB+ rated	-	35,179	-	35,179
S&P BBB rated	-	73,052	-	73,052
S&P BBB- rated	-	15,149	-	15,149
S&P N/A	-	9,294	-	9,294
Total corporate bonds	-	211,158	-	211,158
Foreign corporate bonds				
Japan - S&P AA-	-	20,224	-	20,224
United Kingdom - S&P A	-	20,083	-	20,083
South Africa - S&P BB+	-	15,300	-	15,300
Total foreign corporate bonds	-	55,607	-	55,607
Mortgage Backed Securities	-	1,628	-	1,628
Municipal bonds	-	71,123	-	71,123
Money markets	79,082	-	-	79,082
Total assets at fair value	\$ 770,350	\$ 339,516	\$ -	\$ 1,109,866

Partnership for Children

Notes to Financial Statements

Note 2: Fair Value Measurements (Continued)

<i>Reviewed</i>	Assets at Fair Value as of June 30, 2015			
	Level 1	Level 2	Level 3	Total
Common stocks, various				
Consumer-Discretionary	\$ 95,541	\$ -	\$ -	\$ 95,541
Consumer-Staples	49,847	-	-	49,847
Energy	67,534	-	-	67,534
Financial Services	87,475	-	-	87,475
Healthcare	43,384	-	-	43,384
Industrial	38,221	-	-	38,221
Information Tech	164,696	-	-	164,696
Materials	26,799	-	-	26,799
Miscellaneous	16,873	-	-	16,873
Real Estate Investment Trust	44,301	-	-	44,301
Telecommunications	24,997	-	-	24,997
Utilities	15,936	-	-	15,936
Total common stocks	675,604	-	-	675,604
Foreign common stocks				
Healthcare	46,017	-	-	46,017
Industrial	24,803	-	-	24,803
Total foreign common stocks	70,820	-	-	70,820
Corporate bonds				
S&P AA+ rated	-	31,676	-	31,676
S&P A+ rated	-	14,137	-	14,137
S&P A rated	-	53,143	-	53,143
S&P A- rated	-	41,886	-	41,886
S&P BBB+ rated	-	39,268	-	39,268
S&P BBB rated	-	59,688	-	59,688
S&P BBB- rated	-	12,304	-	12,304
S&P N/A	-	10,210	-	10,210
Total corporate bonds	-	262,312	-	262,312
Foreign corporate bonds				
Brazil - S&P BBB	-	17,424	-	17,424
South Africa - S&P BB+	-	14,425	-	14,425
Total foreign corporate bonds	-	31,849	-	31,849
Municipal bonds	-	74,553	-	74,553
Money markets	17,638	-	-	17,638
Total assets at fair value	\$ 764,062	\$ 368,714	\$ -	\$ 1,132,776

Partnership for Children

Notes to Financial Statements

Note 3: Investments

The Partnership's investments are comprised of equity and debt securities, all of which are classified as trading securities and are carried at their fair value based on the quoted market prices of the securities at June 30, 2016 and 2015. Net realized and unrealized gains and losses on trading securities are included in changes in net assets. For purposes of determining realized gains and losses, the cost of securities sold is based on specific identification.

The composition of trading securities, classified as current assets, is as follows at June 30:

	Audited		Reviewed	
	2016		2015	
	Cost	Market	Cost	Market
Securities	\$ 591,830	\$ 691,268	\$ 650,619	\$ 746,424
Bonds	328,343	339,516	372,892	368,714
Money Markets	79,082	79,082	17,638	17,638
Total Investments	\$ 999,255	\$ 1,109,866	\$ 1,041,149	\$ 1,132,776

Note 4: Property and Equipment

The composition of fixed asset accounts at June 30 is as follows:

	Audited	Reviewed
	2016	2015
Land	\$ 117,950	\$ 117,950
Buildings and improvements	959,939	959,939
Vehicles	74,479	74,479
	1,152,368	1,152,368
Less accumulated depreciation	(523,946)	(482,312)
Property and equipment, net	\$ 628,422	\$ 670,056

Partnership for Children

Notes to Financial Statements

Note 5: Long-Term Debt

Terms and maturities on long-term debt are estimated as follows:

	Audited 2016	Reviewed 2015
Loan payable, interest at 4%, with scheduled monthly payments of \$2,719, due July 2019; unsecured.	\$ 95,093	\$ 122,780
Loan payable, interest at 3.59%, with scheduled monthly payments of \$365, due May 2020; secured by vehicle.	16,568	19,696
Total long-term debt	111,661	142,476
Less current portion	(33,250)	(31,951)
	\$ 78,411	\$ 110,525

Estimates of annual maturities on long-term debt are as follows:

2017	\$	33,250
2018		34,588
2019		35,982
2020		7,841
2021		-
Thereafter		-
	\$	111,661

Note 6: Employee Benefits

A discretionary, profit sharing plan (SEP) is provided for employees in the third fiscal year of employment who meet minimum earnings levels in the prior fiscal year. The amount contributed by the Partnership is determined annually as a percent of gross wages for the preceding year. For the years ended June 30, 2016 and 2015, the Partnership contributed 3% and 3% of eligible gross wages in the amount of \$18,492 and \$16,187, respectively.

Employees are also eligible to make elective deferrals to a 403(b) Defined Contribution Retirement Plan and participate in the Partnership's Flexible Benefits Plan.

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Notes to Financial Statements

Note 7: Unrestricted Net Assets

Unrestricted net assets are comprised of the following as of June 30:

	Audited	Reviewed
	2016	2015
Unrestricted	\$ 1,026,493	\$ 1,100,095
Unrestricted-operating fund reserve	750,000	750,000
Total unrestricted net assets	\$ 1,773,369	\$ 1,850,095

Note 8: Commitments and Contingencies

The Partnership may be, from time-to-time, a party to various legal actions and administrative proceedings and subject to various claims arising in the ordinary course of business.

Note 9: Related Party

During the years ended June 30, 2016 and 2015, the Partnership paid \$184,272 and \$175,188 for direct management fees and \$6,829 and \$5,849 in expense reimbursements to Youth Homes, respectively. The Youth Homes payable balance at June 30, 2016 and 2015 was \$20,677 and \$17,843, respectively.

Note 10: Subsequent Events

Management has evaluated all subsequent events to the balance sheet date of June 30, 2016 through the date of our report, October 28, 2016. Management has determined that there are no subsequent events that require recognition or disclosure in these financial statements.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.
▶ Information about Form 990 and its instructions is at www.irs.gov/form990.

A For the 2015 calendar year, or tax year beginning **JUL 1, 2015** and ending **JUN 30, 2016**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PARTNERSHIP FOR CHILDREN Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 8134 City or town, state or province, country, and ZIP or foreign postal code MISSOULA, MT 59807-8134 F Name and address of principal officer: GEOFF BIRNBAUM SAME AS C ABOVE	D Employer identification number 81-0526281 E Telephone number 406-721-2704 G Gross receipts \$ 1,592,811. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ N/A		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1999 M State of legal domicile: MT

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: TREATMENT FOR CHILDREN WITH ATTACHMENT DISORDERS.			
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	7	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7	
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	72	
	6	Total number of volunteers (estimate if necessary)	6	10	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.	
	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9		Program service revenue (Part VIII, line 2g)	57,602.	35,665.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,411,099.	1,506,063.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	27,998.	32,718.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	15,075.	14,971.	
			1,511,774.	1,589,417.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,122,724.	1,175,682.	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	473,200.	490,940.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,595,924.	1,666,622.	
19	Revenue less expenses. Subtract line 18 from line 12	-84,150.	-77,205.		
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year	
	21	Total liabilities (Part X, line 26)	2,108,238.	2,024,537.	
	22	Net assets or fund balances. Subtract line 21 from line 20	258,143.	251,168.	
		1,850,095.	1,773,369.		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer GEOFF BIRNBAUM, EXECUTIVE DIRECTOR Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name MICHAEL A FUCHS, CPA	Preparer's signature MICHAEL A FUCHS, CPA	Date 12/04/16	Check if self-employed <input type="checkbox"/>	PTIN P00047348
	Firm's name ▶ WIPFLI LLP Firm's address ▶ 101 EAST FRONT STREET #301 MISSOULA, MT 59802	Firm's EIN ▶ 39-0758449 Phone no. 406.728.1800			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III []

1 Briefly describe the organization's mission: TREATMENT FOR CHILDREN WITH ATTACHMENT DISORDERS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 969,949. including grants of \$) (Revenue \$ 996,626.) PARTNERSHIP FOR CHILDREN PROVIDES GROUP CARE TO MISSOULA-AREA CHILDREN WHO ARE UNABLE TO ATTACH TO ADULT CAREGIVERS DUE TO EARLY ABUSE OR NEGLECT.

4b (Code:) (Expenses \$ 495,800. including grants of \$) (Revenue \$ 509,437.) PARTNERSHIP FOR CHILDREN PROVIDES FOSTER CARE TO MISSOULA-AREA CHILDREN WHO ARE UNABLE TO ATTACH TO ADULT CAREGIVERS DUE TO EARLY ABUSE OR NEGLECT.

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 1,465,749.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Input box for Schedule O

Table with columns for question number, description, and Yes/No checkboxes. Includes rows for backup withholding, employee reporting, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records: **DANN SWALLOW - 406-721-2704**
PO BOX 8134, MISSOULA, MT 59807-8134

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SHANNON FLANAGAN PRESIDENT	1.00	X		X				0.	0.	0.
(2) MATT HOBBS VICE PRESIDENT	1.00	X		X				0.	0.	0.
(3) DEIDRE FRAME SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(4) LOU BAHIN DIRECTOR	1.00	X						0.	0.	0.
(5) DAN SEMMENS DIRECTOR	1.00	X						0.	0.	0.
(6) JACELYN WEDELL DIRECTOR	1.00	X						0.	0.	0.
(7) STACY HUNT DIRECTOR	1.00	X						0.	0.	0.
(8) JAMES FITZGERALD INTERMOUNTAIN REPRESENTATI	1.00 39.00			X				0.	143,234.	0.
(9) GEOFFREY BIRNBAUM YOUTH HOMES REPRESENTATIVE	8.00 32.00			X				0.	95,202.	2,882.
(10) DANN SWALLOW FISCAL AGENT	8.00 32.00			X				0.	65,061.	3,389.
(11) BARBARA COWAN DIRECTOR OF OPERATIONS	40.00			X				66,611.	0.	2,021.

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	35,665.			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f		35,665.			
Program Service Revenue	2 a	PROGRAM SERVICE REVENUE	Business Code				
			624100	1,506,063.	1,506,063.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		1,506,063.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		32,718.		32,718.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses					
c	Gain or (loss)						
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a	18,365.				
		b	3,394.				
c	Net income or (loss) from fundraising events		14,971.		14,971.		
9 a	Gross income from gaming activities. See Part IV, line 19	a					
		b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	a					
		b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
11 a							
e	Total. Add lines 11a-11d						
12	Total revenue. See instructions.		1,589,417.	1,506,063.	0.	47,689.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	66,611.	66,611.		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	869,993.	869,993.		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	18,492.	18,492.		
9 Other employee benefits	148,284.	148,284.		
10 Payroll taxes	72,302.	72,302.		
11 Fees for services (non-employees):				
a Management	184,272.		184,272.	
b Legal				
c Accounting	6,706.		6,706.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	41,152.	41,152.		
12 Advertising and promotion	7,314.	7,314.		
13 Office expenses	64,593.	54,698.	9,895.	
14 Information technology				
15 Royalties				
16 Occupancy	12,593.	12,593.		
17 Travel	18,382.	18,382.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	6,193.	6,193.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	41,634.	41,634.		
23 Insurance	30,500.	30,500.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD	25,192.	25,192.		
b STAFF DEVELOPMENT	23,347.	23,347.		
c CHILD RELATED EXPENSES	12,986.	12,986.		
d MISCELLANEOUS	12,876.	12,876.		
e All other expenses	3,200.	3,200.		
25 Total functional expenses. Add lines 1 through 24e	1,666,622.	1,465,749.	200,873.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	98,944.	1	116,590.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	206,462.	4	167,138.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	0.	9	2,521.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,152,368.		
	b Less: accumulated depreciation	10b 523,946.	670,056.	10c 628,422.
	11 Investments - publicly traded securities	1,132,776.	11	1,109,866.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	2,108,238.	16	2,024,537.	
Liabilities	17 Accounts payable and accrued expenses	115,667.	17	139,507.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	142,476.	23	111,661.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	258,143.	26	251,168.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,850,095.	27	1,773,369.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	1,850,095.	33	1,773,369.	
34 Total liabilities and net assets/fund balances	2,108,238.	34	2,024,537.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,589,417.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,666,622.
3	Revenue less expenses. Subtract line 2 from line 1	3	-77,205.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	1,850,095.
5	Net unrealized gains (losses) on investments	5	479.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	1,773,369.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public Inspection

Name of the organization <p style="text-align:center;">PARTNERSHIP FOR CHILDREN</p>	Employer identification number <p style="text-align:center;">81-0526281</p>
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Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2014 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2015. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 33 1/3% support test - 2014. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2015. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2014. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	48,810.	44,531.	42,739.	76,877.	54,030.	266,987.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1593101.	1609703.	1465661.	1411099.	1506063.	7585627.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1641911.	1654234.	1508400.	1487976.	1560093.	7852614.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0.
c Add lines 7a and 7b						0.
8 Public support. (Subtract line 7c from line 6.)						7852614.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) 2015	(f) Total
9 Amounts from line 6	1641911.	1654234.	1508400.	1487976.	1560093.	7852614.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	32,193.	30,066.	34,907.	27,998.	32,718.	157,882.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	32,193.	30,066.	34,907.	27,998.	32,718.	157,882.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1674104.	1684300.	1543307.	1515974.	1592811.	8010496.

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	98.03 %
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	97.66 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	1.97 %
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	1.84 %

19a 33 1/3% support tests - 2015. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2014. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 11 on Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No" describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2015:			
a			
b			
c			
d From 2013			
e From 2014			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2015 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2015, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2015. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 Excess distributions carryover to 2016. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c Excess from 2013			
d Excess from 2014			
e Excess from 2015			

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015 Open to Public Inspection

Name of the organization PARTNERSHIP FOR CHILDREN Employer identification number 81-0526281

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 8/17/06), and questions about monitoring, expenses, and reporting.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting works of art and historical treasures, and a table for revenue and assets included.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange programs
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Temporarily restricted endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) unrelated organizations | 3a(i) | |
| (ii) related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		117,950.		117,950.
b Buildings		959,939.	465,867.	494,072.
c Leasehold improvements				
d Equipment				
e Other		74,479.	58,079.	16,400.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				628,422.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	1,593,290.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	479.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	3,394.	
e	Add lines 2a through 2d	2e		3,873.
3	Subtract line 2e from line 1	3		1,589,417.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		1,589,417.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	1,670,016.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	3,394.	
e	Add lines 2a through 2d	2e		3,394.
3	Subtract line 2e from line 1	3		1,666,622.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		1,666,622.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE PARTNERSHIP IS A TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE; THEREFORE, NO PROVISION IS MADE FOR INCOME TAXES.

THE PARTNERSHIP APPLIES GENERALLY ACCEPTED ACCOUNTING PRINCIPLES FOR RECOGNITION OF UNCERTAINTY IN INCOME TAXES AND PRESCRIBING A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. IN THE COURSE OF ITS ASSESSMENT, THE PARTNERSHIP HAS DETERMINED THAT IT IS SUBJECT TO EXAMINATION OF ITS INCOME TAX FILINGS IN THE UNITED STATES AND STATE JURISDICTIONS FOR THE PRIOR THREE TAX YEARS. IN THE EVENT THAT THE

Part XIII Supplemental Information *(continued)*

PARTNERSHIP IS ASSESSED PENALTIES AND OR INTEREST, PENALTIES WILL BE CHARGED TO MISCELLANEOUS EXPENSE AND INTEREST WILL BE CHARGED TO INTEREST EXPENSE.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING EXPENSE

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		HOPE EVENT (event type)	(event type)	NONE (total number)	
Revenue	1	Gross receipts	18,365.		18,365.
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	18,365.		18,365.
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses	3,394.		3,394.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			3,394.
11	Net income summary. Subtract line 10 from line 3, column (d)			14,971.	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue			
	2	Cash prizes			
Direct Expenses	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain: _____

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2015

Open to Public
Inspection

Name of the organization

PARTNERSHIP FOR CHILDREN

Employer identification number

81-0526281

FORM 990, PART VI, SECTION B, LINE 11:

THE 990 IS REVIEWED BY THE BOARD OF DIRECTORS PRIOR TO ITS FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

OFFICERS, DIRECTORS AND KEY EMPLOYEES ARE REQUIRED TO SUBMIT A CONFLICT OF
INTEREST REPORT. THESE REPORTS ARE PERIODICALLY REVIEWED.

FORM 990, PART VI, SECTION B, LINE 15:

THE HIRING COMMITTEE (WHICH IS MADE UP OF OFFICERS, DIRECTORS, EMPLOYEES
AND OTHER OUTSIDE INDIVIDUALS) HIRES NEW EMPLOYEES AND DETERMINES SALARIES
BASED ON MARKET DATA AND COMPARABLE WAGES IN THE COMMUNITY.

FORM 990, PART VI, SECTION C, LINE 19:

PARTNERSHIP FOR CHILDREN MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF
INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART VII, SECTION A, LINE 1A, COLUMN B:

JAMES FITZGERALD IS COMPENSATED BY INTER-MOUNTAIN DEACONESS HOME FOR
CHILDREN. GEOFFREY BIRNBAUM AND DANN SWALLOW ARE COMPENSATED BY YOUTH
HOMES.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses	X	
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) YOUTH HOMES		M	184,272.	FINANCIAL STATEMENTS
(2) YOUTH HOMES		P	6,829.	FINANCIAL STATEMENTS
(3)				
(4)				
(5)				
(6)				

Application for Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Information about Form 8868 and its instructions is at www.irs.gov/form8868 .**

- If you are filing for an **Automatic 3-Month Extension, complete only Part I** and check this box **X**
- If you are filing for an **Additional (Not Automatic) 3-Month Extension, complete only Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.

Electronic filing (e-file) . You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on *e-file for Charities & Nonprofits*.

Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Enter filer's identifying number

Type or print	Name of exempt organization or other filer, see instructions. PARTNERSHIP FOR CHILDREN	Employer identification number (EIN) or 81-0526281
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 8134	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. MISSOULA, MT 59807-8134	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DANN SWALLOW

- The books are in the care of ▶ **PO BOX 8134 - MISSOULA, MT 59807-8134**
Telephone No. ▶ **406-721-2704** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and EINs of all members the extension is for.

1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2017**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ▶ calendar year _____ or
 ▶ tax year beginning **JUL 1, 2015**, and ending **JUN 30, 2016**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.